



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 18, 2013

Notice of Oil and Gas Fee Rate for 2014

As provided under the Natural Resources and Environmental Protection Act, Public Act 451 of 1994, the Oil and Gas Fee rate for the calendar year **2014** will be to **0.92% (0.0092)**. MCL 324.61524.

The Michigan Department of Treasury no longer mails paper Oil and Gas Severance Tax Returns. The 2014 Severance Tax Returns and corresponding schedules will be available on our Web site at www.michigan.gov/taxes.

If you have any questions, please call us at (517) 636-4600, or e-mail us at TreasSeverance@michigan.gov.